

**LAFAYETTE METRO NARCOTICS
TASK FORCE**

Financial Report

Year Ended December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the city and other appropriate public officials. This report is available for public inspection at the law library office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 6/15/07

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT	1-3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - UNIVERSITY)	
Combined Balance Sheet - Governmental Fund Type and Nonmajor Group	4
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type- General Fund	5
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Governmental Fund Type - General Fund	6
Notes to Financial Statements	7-15
SUPPLEMENTARY INFORMATION	
COMPLIANCE AND INTERNAL CONTROL	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with University Auditing Standards	15-17
Summary Schedule of Prior Year Findings	18
Schedule of Findings and Questioned Costs	19-20
Management's Corrective Action Plan	21



an Organization of Certified Public Accountants

Reported Results as of March 31, 2002

D. Long, CPA, FSA, FPA, CFP
Bobby P. Finkbeiner, CPA
Stephen G. Howell, CPA
Timothy S. Lamm, III, CPA
Michael Allen, CPA
Stephen M. Thompson, CPA
Edward J. Aronoff, CPA

Michael S. Simpson, CPA
Craig A. Miller, CPA
Stephen D. Givens, CPA
Timothy R. Wilson, CPA

Matthew J. Smith, CPA
Timothy J. Brown, CPA
Michael J. Meyer, III, CPA
Thomas J. Griffin, CPA
Michael S. Bailey, CPA
John H. Johnson, CPA
Margaret Smith, CPA
Alan J. Thompson, CPA
William H. Ward, CPA
Michael T. Brown, CPA
Alexander Brown, CPA
Christopher H. Smith, CPA
James E. Brown, CPA

Interpretations:

Don E. Lloyd, Director
Timothy J. Brown, CPA
\$10,000,000

1000 Newbury Avenue
Suite 400
Brookline, MA 02146
617 865 6400

Don E. Lloyd
Director, J. D. Smith
\$10,000,000

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Lafayette Metro Narcotics Task Force
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Lafayette Metro Narcotics Task Force, as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the Lafayette Metro Narcotics Task Force's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafayette Metro Narcotics Task Force, as of December 31, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated March 18, 2002 on our consideration of the Lafayette Metro Narcotics Task Force's compliance and an internal control over financial reporting.

Director of
Accounting Services
Lafayette Metro Narcotics Task Force
Lafayette, Louisiana

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplementary Information" is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Lafayette Motor Navigation Trust Fund. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statement of the Lafayette Motor Navigation Trust Fund.

Barrett, Bates & Fitchbach
A Corporation of Certified Public Accountants

Lafayette, Louisiana
March 19, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

LAFAYETTE METRO-PARISH AUTHORITY
Lafayette, Louisiana

Combined Balance Sheet - Governmental Fund Type and Account Group
December 31, 2003

	Governmental Fund Type	Account Group General Fund Assets	Totals (Millions Only)	
	2003 Fund		2003	2002
ASSETS				
Cash	\$ 26,405	\$ -	\$ 26,405	\$ 27,926
Interest-bearing deposits, at cost	88,113	-	88,113	142,836
Receivables -				
Due from other governmental agencies	47,901	-	47,901	41,284
Other	58	-	58	50
Prepaid insurance	32,512	-	32,512	23,270
Deposit	1,588	-	1,588	1,588
Vehicles and equipment	-	177,512	177,512	161,382
Total assets	<u>\$ 286,122</u>	<u>\$ 177,512</u>	<u>\$ 573,643</u>	<u>\$ 498,046</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 6,576	-	\$ 6,576	\$ 4,586
Total liabilities	<u>6,576</u>	<u>-</u>	<u>6,576</u>	<u>4,586</u>
Fund equity:				
Investment in general fund assets	-	177,512	177,512	161,382
Fund balance -				
Reserved	34,812	-	34,812	24,270
Unreserved, undesignated	115,413	-	115,413	208,526
Total fund balance	<u>150,225</u>	<u>-</u>	<u>150,225</u>	<u>232,796</u>
Total fund equity	<u>150,225</u>	<u>177,512</u>	<u>327,737</u>	<u>394,178</u>
Total liabilities and fund equity	<u>\$ 286,122</u>	<u>\$ 177,512</u>	<u>\$ 573,643</u>	<u>\$ 498,046</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE METRO HARBORERS TASK FORCE
Lafayette, Louisiana

Comparative Statement of Revenue, Expenditures, and Changes in Fund Balance -
Governmental Fund Type - General Fund
Years Ended December 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Revenue:		
Performances	\$ 36,815	\$ 96,390
Rental/fees	5,875	3,580
Intergovernmental revenues -		
City of Lafayette	33,800	-
Lafayette Parish Sheriff	33,800	-
Interest	5,485	10,780
Miscellaneous	3,699	20
Total revenues	<u>121,881</u>	<u>111,070</u>
Expenditures:		
Current -		
Public safety:		
Building lease	11,258	20,975
Equipment rent	9,648	7,436
Liability insurance	38,298	29,862
Telephone	2,787	6,282
Utilities	3,411	5,781
Maintenance	2,645	2,577
Office	4,887	3,864
Uniforms	215	680
Investigations	29,731	48,981
Training	11,368	10,846
Control	4,737	978
Supplies and small equipment	20,649	13,876
Professional fees	9,408	6,921
Other	1,268	130
Capital outlay -		
Equipment	15,358	-
Total expenditures	<u>205,626</u>	<u>183,611</u>
Deficiency of revenues over expenditures	(84,545)	(52,541)
Fund balance, beginning	<u>234,899</u>	<u>286,811</u>
Fund balance, ending	1,189,245	1,224,870

The accompanying notes are an integral part of this statement.

LAFAYETTE METRO NARCOTICS TASK FORCE
Lafayette, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (DARF Basis) and Actual - Governmental Fund Type - District Fund
Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Contributions	\$ 36,811	\$ 36,855	\$ 44
Restitution	1,735	5,079	3,344
Intergovernmental revenues	70,000	70,000	-
Interest	4,813	5,485	672
Miscellaneous	618	5,000	4,382
Total revenues	<u>113,977</u>	<u>122,419</u>	<u>8,442</u>
Expenditures:			
Current -			
Public safety:			
Building lease	10,775	11,258	(483)
Equipment rent	9,775	9,648	127
Liability insurance	42,350	38,798	3,552
Telephone	2,782	2,782	-
Uniforms	5,776	5,411	365
Maintenance	15,595	2,653	12,942
Office	4,150	4,067	83
Uniforms	810	215	595
Investigations	38,154	39,720	(1,566)
Training	11,858	11,308	550
Caring	4,908	4,757	151
Supplies and small equipment	19,952	38,648	(18,696)
Professional fees	11,448	9,438	2,010
Other	1,278	1,200	78
Capital outlay -			
Equipment	<u>6,687</u>	<u>16,198</u>	<u>(9,511)</u>
Total expenditures	<u>180,233</u>	<u>205,628</u>	<u>(25,395)</u>
Excess of revenues (and/or) over expenditures	<u>(66,256)</u>	<u>(83,209)</u>	<u>16,953</u>
Fund balance, beginning	<u>214,008</u>	<u>214,008</u>	<u>-</u>
Fund balance, ending	<u>\$ 147,752</u>	<u>\$ 130,799</u>	<u>\$ 16,953</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE METRO NARCOTICS TASK FORCE
Lafayette, Louisiana

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lafayette Metro Narcotics Task Force (Task Force) was formed by a joint powers agreement entered into on November 13, 1999, between the City of Lafayette, the University of Southwestern Louisiana, the District Attorney of the Fifteenth Judicial District, and the Lafayette Parish Sheriff. The Task Force's primary responsibility is to perform investigations and analytical studies of controlled substances and, when necessary under lawful rules, take into custody all persons accused of committing criminal violations with the emphasis on controlled substances.

The Lafayette Metro Narcotics Agency was terminated on October 3, 2000 through an agreement between the Lafayette City-Parish Consolidated Government, the University of Louisiana at Lafayette (formerly known as the "University of Southwestern Louisiana"), the District Attorney for the Fifteenth Judicial District, and the Sheriff of Lafayette Parish. The Task Force was formed by a joint powers agreement entered into on October 3, 2000, between the Lafayette City-Parish Consolidated Government and the Lafayette Parish Sheriff's Department. The Task Force's primary responsibility is to continue the elimination of illegal controlled substance activities that presently exist within Lafayette Parish as previously implemented by the Lafayette Metro Narcotics Agency.

The accounting and reporting policies of the Task Force conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Standards of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity

For financial reporting purposes, the Task Force includes all funds and account groups, activities, or costs, that are controlled by the Task Force. The Task Force is solely responsible for the operations of its office, which includes authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain reporting expenditures of the Task Force's office that are paid or provided by the members of the joint agreement, the Task Force is financially independent. Accordingly, the Task Force is a separate governmental reporting entity. Certain units of local government, over which the Task Force exercises no oversight responsibility, such as the parish officials and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Task Force.

LAFAYETTE METRO PARISHS TAXPAYER TASK FORCE
Lafayette, Louisiana

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Accounting

The accounts of the Task Force are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1421, is the principal fund of the Task Force's office and accounts for the operations of the Task Force. The Task Force's primary source of revenues in the intergovernmental revenue as described in the joint powers agreement. Other sources of revenues include forfeitures and restitutions. General operating expenditures are paid from this fund.

General Fund Assets

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the general fund assets account group, rather than in the General Fund. General fund assets provided by the members of the joint agreement are not recorded within the general fund assets account group. All purchased fixed assets are stated at historical cost. No depreciation has been provided on general fund assets.

The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement flow applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues -

Intergovernmental revenues are recorded when the Task Force is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

LAFAYETTE METROPOLITAN MARITIME TASK FORCE
Lafayette, Louisiana

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting Quarterly

Expenditures -

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are expensed as expenditures at the time purchased.

Seized Assets

The Task Force seizes various assets which are forfeited by defendants in accordance with judgments rendered by the courts in certain drug-related cases. It is the policy of the agency to sell all forfeited assets and record the proceeds as revenue at the time of the sale. At December 31, 2001, the Task Force has numerous assets which have not been sold and are not reported in the accompanying general purpose financial statements.

Budget and Budgetary Accounting

The Task Force follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) The controller prepares a proposed budget and submits it to the board of directors by the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- 2) The proposed budget is made available for public inspection.
- 3) The budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- 4) All budgetary appropriations lapse at the end of each fiscal year.
- 5) The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the board.

LAFAYETTE METRO NARCOTICS TASK FORCE
Lafayette, Louisiana

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Fund Balances

Reserves represent those portions of fund balances not appropriate for expenditures or legally appropriated for a specific use.

The reserve was created to represent the portion of fund balance that is not available for expenditures within the next budgetary period.

Vacation, Sick Leave, and Pension Plan

The Task Force had no employees during the year ended December 31, 2008; therefore, it did not have a policy on vacation and sick leave, nor did it have a pension plan.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Task Force as an extension of formal budgetary integration in the funds.

Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned *Memorandum Only* to indicate that they are presented only to facilitate financial analysis. Items in these columns do not present financial position, results of operations, or changes in financial position in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Task Force's financial position and operations. However, comparative data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

LAFAYETTE METRO MARCOYER TASK FORCE
Lafayette, Louisiana

Notes to Financial Statements

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS

Under state law, the Task Force may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Task Force may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. Included in total cash and interest-bearing deposits of \$114,548 is \$26,435 which is held by the Task Force for use in drug-related investigations. At December 31, 2004, the Task Force has cash and interest-bearing (bank balances) totaling \$114,548, as follows:

Cash	\$ 36,435
Interest-bearing deposits	<u>88,113</u>
	<u>\$114,548</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus, for federal deposit insurance, must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in an odding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2004, are secured as follows:

Bank balances	\$ 95,993
Federal deposit insurance	\$ 99,993
Pledged securities (Category 3)	<u>228,579</u>
Total federal insurance and pledged securities	<u>\$328,484</u>

Pledged securities in Category 3 include unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Task Force's name. Unsett bought the pledged securities are considered noncollateralized (Category 3) Louisiana Revised Statute 99:1228 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 10 days of being notified by the Task Force that the fiscal agent has failed to pay deposited funds upon demand.

LAFAYETTE MICRO NARCOTICS TASK FORCE
Lafayette, Louisiana

Notes to Financial Statements

NOTE 3: DUE FROM OTHER GOVERNMENTAL AGENCIES

The Task Force has amounts due from other governmental agencies at December 31, 2001, as follows:

District Attorney	\$12,706
Lafayette Parish Sheriff	...25,809
	<u>\$38,515</u>

NOTE 4: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (vehicles and equipment) follows:

Balance, January 1, 2001	\$194,792
Additions	18,158
Reductions	<u> </u>
Balance, December 31, 2001	<u>\$212,950</u>

NOTE 5: EXPENDITURES OF THE TASK FORCE'S OFFICE PAID BY THE MEMBERS OF THE JOINT AGREEMENT

The Task Force's deputies are employees of and the vehicles used are owned by the Lafayette Parish Sheriff or the Lafayette City-Parish Consolidated Government. All related expenses are paid by these two governmental bodies. Accordingly, these expenses are not included in the accompanying general purpose financial statements.

NOTE 6: BOARD MEMBERS

During the year ended December 31, 2001, the following individuals served on the Board of Directors and received no compensation:

Ray Franks
Ralph Poirier
Keith Smith
Randy Humbley

LAFAYETTE METRO PARISH'S TASK FORCE
Lafayette, Louisiana

Notes to Financial Statements

NOTE 7 LITIGATION AND CLAIMS

At December 31, 2001, the Task Force is a defendant in lawsuits which may result in the payment of damages. It is the opinion of legal counsel for the Task Force that the amount, if any, resulting from the settlement of these lawsuits not covered by insurance is not possible to predict at this point.

SUPPLEMENTARY INFORMATION

**COMPLIANCE
AND
INTERNAL CONTROL**



1000

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
CONTEMPORARY AUDITING STANDARDS**

Lafayette Police Department
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Home-Shoctor Task Force for the year ended December 31, 2001, and have issued our report thereon dated March 19, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and these standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

100

As part of obtaining reasonable assurance about whether the Lafayette Metro Mortgage Trust Period's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Industrial Control Loop Response Response

In planning and performing our audit, we considered the Lufthansa Medien Navigation Türk Pazarı's internal control over financial reporting in order to determine our auditing procedures. For the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operations that we consider to be reportable conditions. Reportable conditions involve matters relating to our opinion relating to significant deficiencies in their design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Lufthansa Medien Navigation Türk Pazarı's ability to record, process, summarize and report financial data consistent with the objectives of management in the financial statements. The reportable conditions are described in the accompanying summary schedule of findings and questioned costs on items 90-1 and 90-2.

© 2006 The Authors
Journal compilation © 2006 Blackwell Publishing Ltd

(1) *Energy Policy*, 1994, 21(10), 1047
 (2) *Energy Economics*, 1994, 16(1), 101
 (3) *Energy J.*, 1995, 16(2), 149
 (4) *Energy J.*, 1995, 16(2), 161
 (5) *Energy J.*, 1995, 16(2), 175
 (6) *Energy J.*, 1995, 16(2), 189
 (7) *Energy J.*, 1995, 16(2), 203
 (8) *Energy J.*, 1995, 16(2), 217
 (9) *Energy J.*, 1995, 16(2), 231
 (10) *Energy J.*, 1995, 16(2), 245
 (11) *Energy J.*, 1995, 16(2), 259
 (12) *Energy J.*, 1995, 16(2), 273
 (13) *Energy J.*, 1995, 16(2), 287
 (14) *Energy J.*, 1995, 16(2), 301
 (15) *Energy J.*, 1995, 16(2), 315
 (16) *Energy J.*, 1995, 16(2), 329
 (17) *Energy J.*, 1995, 16(2), 343
 (18) *Energy J.*, 1995, 16(2), 357
 (19) *Energy J.*, 1995, 16(2), 371
 (20) *Energy J.*, 1995, 16(2), 385
 (21) *Energy J.*, 1995, 16(2), 399
 (22) *Energy J.*, 1995, 16(2), 413
 (23) *Energy J.*, 1995, 16(2), 427
 (24) *Energy J.*, 1995, 16(2), 441
 (25) *Energy J.*, 1995, 16(2), 455
 (26) *Energy J.*, 1995, 16(2), 469
 (27) *Energy J.*, 1995, 16(2), 483
 (28) *Energy J.*, 1995, 16(2), 497
 (29) *Energy J.*, 1995, 16(2), 511
 (30) *Energy J.*, 1995, 16(2), 525
 (31) *Energy J.*, 1995, 16(2), 539
 (32) *Energy J.*, 1995, 16(2), 553
 (33) *Energy J.*, 1995, 16(2), 567
 (34) *Energy J.*, 1995, 16(2), 581
 (35) *Energy J.*, 1995, 16(2), 595
 (36) *Energy J.*, 1995, 16(2), 609
 (37) *Energy J.*, 1995, 16(2), 623
 (38) *Energy J.*, 1995, 16(2), 637
 (39) *Energy J.*, 1995, 16(2), 651
 (40) *Energy J.*, 1995, 16(2), 665
 (41) *Energy J.*, 1995, 16(2), 679
 (42) *Energy J.*, 1995, 16(2), 693
 (43) *Energy J.*, 1995, 16(2), 707
 (44) *Energy J.*, 1995, 16(2), 721
 (45) *Energy J.*, 1995, 16(2), 735
 (46) *Energy J.*, 1995, 16(2), 749
 (47) *Energy J.*, 1995, 16(2), 763
 (48) *Energy J.*, 1995, 16(2), 777
 (49) *Energy J.*, 1995, 16(2), 791
 (50) *Energy J.*, 1995, 16(2), 805
 (51) *Energy J.*, 1995, 16(2), 819
 (52) *Energy J.*, 1995, 16(2), 833
 (53) *Energy J.*, 1995, 16(2), 847
 (54) *Energy J.*, 1995, 16(2), 861
 (55) *Energy J.*, 1995, 16(2), 875
 (56) *Energy J.*, 1995, 16(2), 889
 (57) *Energy J.*, 1995, 16(2), 903
 (58) *Energy J.*, 1995, 16(2), 917
 (59) *Energy J.*, 1995, 16(2), 931
 (60) *Energy J.*, 1995, 16(2), 945
 (61) *Energy J.*, 1995, 16(2), 959
 (62) *Energy J.*, 1995, 16(2), 973
 (63) *Energy J.*, 1995, 16(2), 987
 (64) *Energy J.*, 1995, 16(2), 1001
 (65) *Energy J.*, 1995, 16(2), 1015
 (66) *Energy J.*, 1995, 16(2), 1029
 (67) *Energy J.*, 1995, 16(2), 1043
 (68) *Energy J.*, 1995, 16(2), 1057
 (69) *Energy J.*, 1995, 16(2), 1071
 (70) *Energy J.*, 1995, 16(2), 1085
 (71) *Energy J.*, 1995, 16(2), 1099
 (72) *Energy J.*, 1995, 16(2), 1113
 (73) *Energy J.*, 1995, 16(2), 1127
 (74) *Energy J.*, 1995, 16(2), 1141
 (75) *Energy J.*, 1995, 16(2), 1155
 (76) *Energy J.*, 1995, 16(2), 1169
 (77) *Energy J.*, 1995, 16(2), 1183
 (78) *Energy J.*, 1995, 16(2), 1197
 (79) *Energy J.*, 1995, 16(2), 1211
 (80) *Energy J.*, 1995, 16(2), 1225
 (81) *Energy J.*, 1995, 16(2), 1239
 (82) *Energy J.*, 1995, 16(2), 1253
 (83) *Energy J.*, 1995, 16(2), 1267
 (84) *Energy J.*, 1995, 16(2), 1281
 (85) *Energy J.*, 1995, 16(2), 1295
 (86) *Energy J.*, 1995, 16(2), 1309
 (87) *Energy J.*, 1995, 16(2), 1323
 (88) *Energy J.*, 1995, 16(2), 1337
 (89) *Energy J.*, 1995, 16(2), 1351
 (90) *Energy J.*, 1995, 16(2), 1365
 (91) *Energy J.*, 1995, 16(2), 1379
 (92) *Energy J.*, 1995, 16(2), 1393
 (93) *Energy J.*, 1995, 16(2), 1407
 (94) *Energy J.*, 1995, 16(2), 1421
 (95) *Energy J.*, 1995, 16(2), 1435
 (96) *Energy J.*, 1995, 16(2), 1449
 (97) *Energy J.*, 1995, 16(2), 1463
 (98) *Energy J.*, 1995, 16(2), 1477
 (99) *Energy J.*, 1995, 16(2), 1491
 (100) *Energy J.*, 1995, 16(2), 1505
 (101) *Energy J.*, 1995, 16(2), 1519
 (102) *Energy J.*, 1995, 16(2), 1533
 (103) *Energy J.*, 1995, 16(2), 1547
 (104) *Energy J.*, 1995, 16(2), 1561
 (105) *Energy J.*, 1995, 16(2), 1575
 (106) *Energy J.*, 1995, 16(2), 1589
 (107) *Energy J.*, 1995, 16(2), 1603
 (108) *Energy J.*, 1995, 16(2), 1617
 (109) *Energy J.*, 1995, 16(2), 1631
 (110) *Energy J.*, 1995, 16(2), 1645
 (111) *Energy J.*, 1995, 16(2), 1659
 (112) *Energy J.*, 1995, 16(2), 1673
 (113) *Energy J.*, 1995, 16(2), 1687
 (114) *Energy J.*, 1995, 16(2), 1701
 (115) *Energy J.*, 1995, 16(2), 1715
 (116) *Energy J.*, 1995, 16(2), 1729
 (117) *Energy J.*, 1995, 16(2), 1743
 (118) *Energy J.*, 1995, 16(2), 1757
 (119) *Energy J.*, 1995, 16(2), 1771
 (120) *Energy J.*, 1995, 16(2), 1785
 (121) *Energy J.*, 1995, 16(2), 1799
 (122) *Energy J.*, 1995, 16(2), 1813
 (123) *Energy J.*, 1995, 16(2), 1827
 (124) *Energy J.*, 1995, 16(2), 1841
 (125) *Energy J.*, 1995, 16(2), 1855
 (126) *Energy J.</*

[illegible]

© 2000 Blackwell Science Ltd
Journal of Internal Medicine 247: 395–402

© 2000 Blackwell Science Ltd
Journal of Internal Medicine 247: 105–112

2000 2001 2002
 2003 2004 2005
 2006 2007 2008

[illegible]

Abstract

Abstract

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to relations to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable conditions described in the accompanying schedule of findings and questioned costs as Items B1-1 and B1-2 are material weaknesses.

This report is intended solely for the information and use of management, the Lafayette Parish Sheriff, and the Lafayette City-Parish Consolidated Government, and is not intended to be used and should not be used by anyone other than these specified parties.

Danesh, Allen & Friedrich

A Corporation of Certified Public Accountants

Lafayette, Louisiana

March 19, 2002

LAFAYETTE METRO NARCOTICS TASK FORCE
Lafayette, Louisiana

Schedule of Prior Year Audit Findings
Year Ended December 31, 2000

00-1	Finding:	<u>Individual Segregation of Accounting Functions</u>
	Status:	This finding is unresolved. See Current Year Finding 01-1.
00-2	Finding:	<u>Reconciliation of Cash</u>
	Status:	This finding is unresolved. See Current Year Finding 01-2.

LAFAYETTE METRO NARCOTICS TASK FORCE
Lafayette, Louisiana

Schedule of Findings and Questioned Costs
Year Ended (December 31, 2001)

PART I SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Auditor's Report:

An unqualified opinion has been issued on the Lafayette Metro Narcotics Task Force's financial statements as of and for the year ended December 31, 2001.

Reportable Conditions - Financial Reporting:

Two reportable conditions in internal control over financial reporting were disclosed during the audit of the financial statements and are shown as Items 01-1 and 01-2 in Part 2, and are considered material weaknesses.

Material Noncompliance - Financial Reporting:

There were no instances of noncompliance material to the financial statements disclosed during the audit of the financial statements.

FEDERAL AWARDS

This section is not applicable.

**PART 2 FINDINGS RELATING TO AN AUDIT IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

01-1 Individual Segregation of Accounting Functions

Finding:

Due to the small number of accounting personnel, the Task Force did not have adequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

LAFAYETTE METRO PARISHS TASK FORCE
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2001

81-2 Reconciliation of Cash

The Task Force did not audit this activity in the cash on hand held at the Jefferson Street office for the period May 2001 to December 2001.

Recommendation:

The Task Force should review all activity each month to ensure that all transactions are recorded and recorded in the proper periods.

PART 3 FINDINGS AND QUESTIONED COSTS RELATING TO THE FEDERAL PROGRAMS

This section is not applicable.

LAFAYETTE METRO-NARCOTICS TASK FORCE
Lafayette, Louisiana

Management's Corrective Action Plan
Year Ended December 31, 2001

- B1-1 *Based upon the non-availability of additional personnel, it may not be feasible to achieve integration of accounting functions.*
- B1-2 *All activity will be posted on a timely basis.*